SIKKIM

GOVERNMENT GAZETTE

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INCOME AND COMMERCIAL TAX DIVISION,
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM

NO. 115/IT&CT Div/100(33)2002 **Dated : 21.9.2005**

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 28 of the Sikkim Sales Tax Act, 1983 the State Government hereby makes the following rules, namely; -

Short title extent and commencement

1. (1) These rules may be called the Sikkim Sales Tax (Amendment) Rules,2005.
(2) They shall extend to the whole of Sikkim.
(3) They shall come into force at once.

Insertion of rule 12A

2. After rule 12 of the Sikkim Sales Tax Rules, 1983, hereinafter referred to as the said rules, the following rules shall be inserted, namely;

"12A. (1) (a) Every registered dealer liable to pay tax under section 5A of the Act shall furnish to the assessing authority having jurisdiction over his place of business:-

(i) statements referred to in clause (a) of sub-section (4) of section 5A in Form IIIA,

(ii) quarterly returns referred to in clause (b) of sub-section (4) of section 5A in Form IIIB.

(b) If a dealer, having furnished a statement or return discovers any omission, error or wrong statement therein, he may furnish a revised statement or revised return duly assigning reasons for such omission or error or wrong statement which necessitated the submission of revised statement or return, at any time before the said authority passes the order determining the amount of tax or penalty payable by the dealer for the period for which the statement or return, as the case may be, has been furnished.

Provided that the assessing authority may refuse to take into consideration the revised statement or return if it is satisfied that the original or the revised statement or return was deliberately false and it was furnished with the intent to evade tax.

(c) A dealer having more than one place of business for which single registration has been obtained, may file single return covering all such place of business.

(d) Every quarterly return or revised return shall be accompanied by a copy of Challan or Bank Receipt, as the case may be, as the proof of payment of tax related to the quarter for which the return or revised return is furnished.

(e) A registered dealer shall, within thirty days of the grant of registration or such extended time as the assessing authority may allow for the reasons to be recorded in writing in this behalf, also furnish a return for the period

from the date of commencement of his liability to pay tax under the Act till the day preceding the date on which his registration takes effect, in the form and manner as prescribed in clauses (a) to (d) of sub-rule (1) of this rule.

(f) The return and the statement shall be signed by the Proprietor of the business in case of an individual; by an authorized partner in case of a firm; by a Managing Director or Director or Executive Director or an authorized Officer in case of a company or corporation; by Principal Executive Officer or Officer-in-charge in case of a Society, Club, Association, Local Authority or Department of the Government, by the Karta in case of an Undivided Hindu Family or by the person declared to be incharge of the business under section 17 of the Act.

(2) (a) Any registered dealer desirous of making payment of tax at compounded rate under sub-section (3) of section- 5A shall within fifteen days. From the date of registration under the Act, make an application for permission to the assessing authority.

(b) On receipt of the application the said authority, after conducting such verification, as may be necessary, grant permission within seven days of submission of application in the form and manner as it deems appropriate.

(c) The said authority may cancel or revoke the permission granted by it under clause (b) of this rule suo motu for the reasons to be recorded in writing or on the application made by the dealer to that effect.

Provided that in the event of cancellation or revocation of the permission, the dealer shall be deemed to be liable to pay tax under sub-section (2) of section 5A unless he is not so liable due to cancellation of his registration or any other reasons under the Act.

(3) Every registered dealer, liable to pay tax under section 5A shall, in addition to the accounts or documents referred to in section 18, maintain a register of purchases, receipts, stock and sales of lottery tickets in Form III C."

Insertion of provisos to sub-rule (2) of rule 31

3. After sub-rule (2) of rule 31 of the said rule, the following provisos shall be inserted, namely; -

"Provided that if the person incharge of the goods or consignee dealer or driver fails to file or produce declaration in Form XX before the authority incharge of the checkpost such person or driver may request the said authority, in writing, stating the reasons for not being in possession of such declaration in Form XX and for allowing him time for production of the same.

Provided further that on receipt of the request made the said authority if satisfied with the reasons stated, may allow time not exceeding forty-eight hours from the entry at the checkpost area of such consignment of goods or vehicle carrying the goods, to enable the person making the request to produce declaration in Form XX before the expiry of the time allowed and the consignment of goods or the vehicle with the consignment of goods shall subject to sub-rules 5, 6, and 7 of this rule, remain detained till the time of production of the declaration in Form XX."

T.T. Dorji, IAS
Principal Secretary,
Finance, Revenue & Expenditure Department,
Government of Sikkm.

SIKKIM SALES TAX (AMENDMENT) RULES, 2005
FORM IIIA
[See rule 12A (1) (a) (i)]
Form of Statement/Revised Statement

Name of the dealer.....

Address.....
Sikkim Sales Tax Registration No and date.....
Central Sales Tax Registration No. and date.....

Date of draw..... Month..... Year.....

Brand name of lottery	Total nos. of draw	Nos. of tickets sold	Value per ticket	Total amount of sales

SIKKIM SALES TAX (AMENDMENT) RULES, 2005
FORM IIIB
[See rule 12A (1) (a) (ii)]
QUARTERLY RETURNS/REVISED RETURNS

Name of dealer.....
Address.....
Sikkim Sales Tax Registration No. and date.....
Central Sales Tax Registration No. and date.....
Quarter.....ending.....Year.....

Brand name of lottery	Total nos. of draw held during the quarter	Total nos. of tickets sold	Value per ticket	Total turnover sales	Tax rate	Total amount of Tax

Total

Challan No./Bank Receipt No.....Dated.....
Amount of tax paid Rs..... (in figures)
rupees..... (in words)

I hereby state and declare on solemn affirmation that the particulars furnished above and the Challan/Bank Receipt enclosed herewith is true and correct. I undertake to bear the penalty if any discrepancy is detected in the Return and the enclosures.

*Reasons for furnishing revised Returns: -

Signature .....
Name .....
Status .....
Date .....

Date of receipt of the Returns .....

Signature of the Assessing Authority/ Authorised Officer

***In case of revised Returns the reasons thereof may be stated here.**

SIKKIM SALES TAX (AMENDMENT) RULES, 2005
FORM III C
[See rule 12A (3)]

Register of monthly purchases (receipts)/stock and sales (disposals)

Name of dealer.....

Address.....

Sikkim Sales Tax Registration No. and date.....

Central Sales Tax Registration No. and Date.....

Month.....Year.....

Opening stock on the 1st day of the month.....

Date	Brand name of lottery	Total nos. of books purchased (receipts) with 1st and last serial no. of each book	Value per ticket	Total value of purchases	Total nos. of tickets sold	Value of total sales (disposals)	Remarks

Closing stock on the last day of the month.....

Signature.....

Name.....Status.....